



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

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शिमला, मंगलवार, 7 जनवरी, 1997/17 पौष, 1918

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हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचना

शिमला-२, 7 जनवरी, 1997

संख्या एल० एल० आर०-डी० (6) 27/96-ले०।—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 7-1-1997 को अनुमोदित हिमाचल प्रदेश

में यात्रियों तथा सामान पर कर लगाने का (संशोधन) विधेयक, 1996 (1996 का विधेयक संख्यांक 28) को 1997 के हिमाचल प्रदेश अधिनियम संख्यांक 1 के रूप में, संविधान के अनुच्छेद 348(3) के अधीन उसके प्राधिकृत पाठ सहित हिमाचल प्रदेश के राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,

कुलदीप चन्द सूद,  
सचिव।

1997 का अधिनियम संख्यांक 1.

**हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन)**  
**अधिनियम, 1996**

(राज्यपाल महोदय द्वारा तारीख 7 जनवरी, 1997 की यथा अनुमोदित)

हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955  
 (1955 का 15) का और संशोधन करने के लिए अधिनियम।

भारत गणराज्य के संतालीसवें वर्ष में हिमाचल प्रदेश विधान सभा द्वारा निम्नलिखित रूप में यह अधिनियमित हो :—

1. (1) इस अधिनियम का संक्षिप्त नाम हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन) अधिनियम, 1996 है।

संक्षिप्त नाम  
और प्रारम्भ।

(2) यह प्रथम अक्टूबर, 1996 को प्रवृत्त हुआ समझा जाएगा और सदैव प्रवृत्त हुआ समझा जाएगा।

2. हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का अधिनियम, 1955 (जिसे इसमें इसके पश्चात् मूल अधिनियम कहा गया है) की धारा 2 म,—

धारा 2 का  
संशोधन।

(क) खण्ड (d) के पश्चात् निम्नलिखित खण्ड जोड़ा जाएगा, अर्थात् :—

“(da) “kilogram” means kilogram as defined in the Standards of Weights and Measures Act, 1976 ;”;

(ख) विद्यमान खण्ड (dd) को खण्ड (db) के रूप में पुनःसंख्यांकित किया जाएगा ; और

(ग) विद्यमान खण्ड (h) और खण्ड (j) को खण्ड (j) और खण्ड (l) के रूप में पुनःसंख्यांकित किया जाएगा और इस प्रकार पुनःसंख्यांकित खण्ड (j) से पूर्व निम्नलिखित खण्ड (h) और खण्ड (i) अन्तःस्थापित किए जाएंगे, तथा पुनःसंख्यांकित खण्ड (l) से पूर्व खण्ड (k) अन्तःस्थापित किया जाएगा, अर्थात् :—

“(h) “prescribed authority” means any officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, appointed under sub-section (1) of section 7 of this Act;

(i) “Schedule” means the Schedule appended to this Act;

(k) “tax” means the tax levied under sections 3 and 3-B of the Act ; and.”.

धारा 3 का 3. मूल अधिनियम की धारा 3 की उप-धारा (1) के स्थान पर, निम्नलिखित रखा संशोधन। जाएगा, अर्थात् :—

“(1) There shall be levied, charged and paid to the State Government a tax,—

- (i) on all fares in respect of all passengers carried by motor vehicles at such rates not exceeding fifty per cent of the value of fares, and
- (ii) on all freights in respect of all goods transported by motor vehicles at such rates not exceeding five per cent of the value of freight,

as the Government may, by notification, direct, subject to a minimum of five paise in any one case, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.

*Explanation.* When passengers are carried and goods are transported by a motor vehicle, and no fare or freight whether chargeable or not, has been charged, the tax shall be levied and paid as if such passengers were carried or goods transported at the normal rate prevalent on the route.”

धारा 3-B का 4. मूल अधिनियम की धारा 3-A के पश्चात्, निम्नलिखित धारा 3-B, अन्तः-  
अन्तः स्थापन। स्थापित की जाएगी, अर्थात् :—

“3-B. Levy of additional goods tax.—(1) In addition to the tax levied under section 3, on and from the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1996, there shall be levied, charged and paid to the State Government, an additional tax on the transport of the goods specified in column (2) of the Schedule at the rates given in column (3) thereof for every slab of one hundred and fifty kilometers or part thereof covered/being covered by road within the State.

(2) The tax under sub-section (1) shall be paid by a person-in-charge or the driver of the motor vehicle, as the case may be, in the prescribed manner, into the Government Treasury or the State Bank of India or to the prescribed authority of the district through which the transport of goods is affected subject to the condition that such authority shall issue him a receipt, in the prescribed form, in token of having received the amount specified therein.”

धारा 4 का 5. मूल अधिनियम की धारा 4 में, विद्यमान परन्तुकों के स्थान पर निम्नलिखित संशोधन। परन्तुक रखे जाएंगे, अर्थात् :—

“Provided that in the case of goods carriages or motor cabs, maxi cabs and scooter rickshaws, wherever an owner opts to pay the tax or tax and surcharge in lump-sum, the Government

may accept a lump-sum in lieu of the tax or tax and surcharge, as the case may be, payable under sections 3 and 3-A, on freight or fare in the manner prescribed :

Provided further that in case of motor vehicles (including the stage carriages or contract carriages), other than those specified in the first proviso, in which the passengers are carried, wherever an owner opts to pay the tax and surcharge in lump-sum, the State Government may accept a lump-sum, in lieu of the tax and surcharge payable under sections 3 and 3-A, in the manner prescribed, taking into consideration the registered capacity of the vehicle and the distance to be covered by such motor vehicles under the permit issued for such vehicles."

6. मूल अधिनियम की धारा 10 में, "any of the provisions" शब्दों के पश्चात् "other than the provisions of section 3-B," शब्द, अंक और अक्षर जोड़े जाएंगे ।

धारा 10  
का संशोधन ।

7. मूल अधिनियम की धारा 14-B के स्थान पर, निम्नलिखित धाराएं 14-B, 14-C और 14-D रखी जाएंगी, अर्थात् :—

धारा 14-B  
का प्रतिस्था-  
पन ।

*"14-B. Establishment of check posts or barriers and inspection of goods in transit.—(1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a check post or the erection of a barrier or both on such road or roads as may be notified.*

(2) At every check post or barrier or at any other place when so required by an officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, the person-in-charge or the driver of the motor vehicle, as the case may be, shall stop or cause to be stopped the motor vehicle, and keep it stationary as long as may reasonable be necessary, and allow the aforesaid officer to examine the contents in the motor vehicle by breaking open the package or packages, if necessary, and inspect all records relating to the goods transported which are in the possession of such person-in-charge or driver, who shall also furnish such other information as may be required by the aforesaid officer, and if considered necessary, such officer may also search the goods and the motor vehicle.

(3) The person-in-charge or the driver of the motor vehicle, as the case may be, shall keep with him the receipt in the prescribed form showing the tax and/or additional goods tax paid by him under sections 3 and 3-B in respect of the goods being transported by him and produce on demand such receipt before an officer-in-charge of a check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, checking such motor vehicle at any other place.

(4) If the person-in-charge or the driver of motor vehicle, as the case may be, fails to produce the receipt as required under sub-section (3), the officer-in-charge of the check post or barrier or

any other officer referred to in sub-section (3), as the case may be, shall recover the tax and/or the additional goods tax, as the case may be, at the check post or barrier or at the place of inspection and issue him the receipt in the prescribed form.

(5) If the transport of the goods on which the tax and/or additional goods tax is payable under this Act, is being affected through the check post or the barrier falling first in the course of transit within the State, the person-in-charge or the driver of motor vehicle may pay the tax at such check post or the barrier and obtain a receipt, in the prescribed form, against such payment.

#### **14-C. Penalties. (1) Whosoever, --**

- (a) contravenes or abets the contravention of any of the provisions of this Act or the rules made thereunder or any order or direction made under any such provision or rule ; or
- (b) conceals the particulars of the transport of the goods or deliberately furnishes inaccurate particulars,

shall, on conviction, be liable to imprisonment of either description which may extend to six months or a fine which may extend to one thousand rupees or both.

(2) No Magistrate shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the Commissioner, in this behalf.

**14-D. Composition of offences.—(1)** The State Government may, by notification in the Official Gazette, authorise any officer, not below the rank of an Excise and Taxation Officer to compound the offences committed under this Act and rules made thereunder.

(2) The officer authorised under sub-section (1), may compound the offence committed under this Act by charging either a sum of rupees one thousand or double the amount of tax, surcharge, or additional goods tax, whichever is higher.

(3) On payment of the sum referred to in sub-section (2), no further criminal proceedings shall be taken or continued to be taken against the person concerned in respect of such offence."

धारा 21-A  
का प्रत्ययः—  
स्थापन।

8. मूल अधिनियम की धारा 21 के पश्चात्, निम्नलिखित धारा 21-A प्रत्यस्थापित की जाएगी, प्रथमः—

**"21-A. Power to amend Schedule.—(1)** The State Government may, subject to previous publication, by notification add to or delete therefrom any goods specified in column (2) of the Schedule or amend the rate of additional goods tax specified in column (3) thereof and thereupon the said Schedule shall stand amended accordingly :

Provided that the rate of the additional goods tax shall not be increased at any one time by more than 50% of the rate specified in the Schedule.

(2) Every notification issued under sub-section (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly."

9. मूल अधिनियम की धारा 22 की उप-धारा (2) में,—

धारा 22  
का संशोधन।

(क) प्रथम परन्तुक से पूर्व, निम्नलिखित परन्तुक अन्तःस्थापित किया जाएगा, अर्थात् :—

"Provided that the State Government may, for the purposes of section 3-B of this Act, make rules with retrospective effect so as to be effective from any day on or after 1st day of October, 1996 :"; और

(ख) विद्यमान "परन्तुक" में "Provided" शब्द के स्थान पर "Provided further" शब्द रखे जाएंगे ।

10. मूल अधिनियम के अन्त में, निम्नलिखित अनुसूची जोड़ी जाएगी, अर्थात् :—

अनुसूची  
जोड़ना।

### "SCHEDULE

[See sub-section (1) of section 3-B and section 21-A]

Sl. No.	Particulars of the goods on the transport of which additional goods tax is leviable	Rate of additional tax for transport of goods for every slab of 150 kilometers or part thereof
1	2	3
1.	All types of yarn (excluding woollen yarn).	Re. 1.00 per 10 kg. or part thereof.
2.	All type of conductors and aluminium wire rods.	Re. 1.00 per 10 kg. or part thereof.
3.	(a) Bajri, sand and other minerals (excluding Lime stone, Granite and Marble, Marble Chips and Pieces), and (b) Lime-stone	Rs. 7.00 per ton. (i) From 1-10-1996 to 31-12-96 Rs. 7.00 per ton. (ii) From 1-1-1997 Rs. 25.00 per ton.
4.	Bricks	Rs. 30.00 per thousand
5.	Brick bats	Rs. 15.00 per ton.
6.	Carpets of all types	Rs. 10.00 per 10 kg. or part thereof.
7.	Cement and Clinker	Rs. 60.00 per ton.
8.	Forest produce : (a) Timber, (Sawn, Hawkries, Dim-dimas, Logs, Ballies and Rough Axed of all sizes). (b) Khair wood (including roots or in any other form).	Rs. 45.00 per cum Rs. 60.00 per quintal.

1

2

3

	(c) Fuel wood and Chil pulp wood	Rs. 10.00 per quintal
	(d) Other Forest Produce :	
	(i) Bhabar grass	Rs. 5.00 per quintal
	(ii) Bamboo, Barberies, Emblica officianale (Amla fruit) and resin.	Rs. 2.00 per 10 kg. or part thereof.
	(iii) Dioscorea, Saussurea lappa (Kuth), Reetha, Terminalia Chebula (Harar fruit) and Terminalia belerica (Behera fruit).	Rs. 4.00 per 10 kg. or part thereof.
	(iv) Centiana Karru (Kaur), Jurinea Macro-prephila (Dhoop) and Picrothiza Karrosa (Kaur, Karu).	Rs. 5.00 per 10 kg. or part thereof.
	(v) Juglansregia (Akhrot bark and fruit), Violserpens Violaodorata (Banashta), Chilgoza and Seeds of all forest species like Deodar, Kail, Chil and broad leaved species.	Rs. 10.00 per 10 kg. or part thereof.
	(vi) Carum Carvi (Kala-zeera) and Katha.	Rs. 30.00 per 10 kg. or part thereof.
	(vii) Rauwelfia serpentina (Rauwolfia).	Rs. 75.00 per 10 kg. or part thereof.
	(viii) Merchella esculenta (Guchhie)	Rs. 30.00 per 10 kg. or part thereof.
9.	Fruits (excluding dry fruits not otherwise specified).	50 paise per 10 kg. or part thereof.
10.	(a) Granite and Marble including Marble Chips and pieces.	75 paise per 10 kg. or part thereof.
	(b) Lime-stone chips	7 paise per 10 kg. or part thereof.
11.	Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	Rs. 5.00 per 10 kg. or part thereof.
12.	Vegetables including potatoes	25 paise per 10 kg. or part thereof.

*Explanation.*—“For the purposes of this Schedule,—(a) ‘Timber’ means all wood whether cut up or fashioned or hollowed out for any purpose or not but excluding fuel wood, and (b) “Conductor” means any wire used in transmission of electric energy or any other form of power.”.

11. (1) हिमाचल प्रदेश में यात्रियों तथा सामान पर कर लगाने का (संशोधन) 1996 के अध्यादेश संख्यांक 3 1996 का 3 अध्यादेश, 1996 एतद्वारा निरसित किया जाता है।

(2) ऐसे निरसन के होते हुए भी, निरसित अध्यादेश के अधीन की गई कोई बात या कार्रवाई, इस अधिनियम के तत्स्थानी उपबन्धों के अधीन की गई समझी जाएगी, मानो इस अधिनियम के उपबन्ध उस समय प्रवृत्त थे जब ऐसी बात या कार्रवाई की गई थी।

## AUTHORITATIVE ENGLISH TEXT

Act No. 1 of 1997.

**THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION  
(AMENDMENT) ACT, 1996**

(As Assented to by the Governor on 7th January, 1997)

AN

## ACT

*further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).*

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Forty-seventh Year of the Republic of India, as follows :—

Short title  
and com-  
mencement

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1996.

(2) It shall and shall be deemed to have come into force on the 1st day of October, 1996.

Amendment  
of section  
2

2. In section 2 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (hereinafter called the principal Act),—

15 of 1955

(a) after clause (d), the following shall be added, namely :—

“(da) “kilogram” means kilogram as defined in the Standards of Weights and Measures Act, 1976;”;

6 of 1976

(b) the existing clause (dd) shall be renumbered as clause (db); and

(c) the existing clauses (h) and (j) shall be renumbered as clause (j) and (l) and before renumbered clause (j), the following clauses (h) and (i) shall be inserted, and before renumbered clause (l), clause (k) shall be inserted, namely :—

“(h) “prescribed authority” means any officer of the Excise and Taxation Department, not below the rank of an Excise and Taxation Inspector, appointed under sub-section (1) of section 7 of this Act;

(i) “Schedule” means the Schedule appended to this Act;

(k) “tax” means the tax levied under sections 3 and 3-B of the Act; and”.

3. For sub-section (1) of section 3 of the principal Act, the following shall be substituted, namely :—

Amendment  
of section  
3.

“(1) There shall be levied, charged and paid to the State Government a tax,—

- (i) on all fares in respect of all passengers carried by motor vehicles at such rates not exceeding fifty per cent of the value of fares, and
- (ii) on all freights in respect of all goods transported by motor vehicles at such rates not exceeding five per cent of the value of freight,

as the Government may, by notification, direct, subject to a minimum of five paise in any one case, the amount of tax being calculated to the nearest multiple of five paise by ignoring two paise or less and counting more than two paise as five paise.

*Explanation.—When passengers are carried and goods are transported by a motor vehicle, and no fare or freight whether chargeable or not, has been charged, the tax shall be levied and paid as if such passengers were carried or goods transported at the normal rate prevalent on the route.”*

4. After section 3-A of the principal Act, the following section 3-B shall be inserted, namely :—

Insertion  
of section  
3-B.

“3-B. Levy of additional goods tax.—(1) In addition to the tax levied under section 3, on and from the commencement of the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1996, there shall be levied, charged and paid to the State Government, an additional tax on the transport of the goods specified in column (2) of the Schedule at the rates given in column (3) thereof for every slab of one hundred and fifty kilometers or part thereof covered/ being covered by road within the State.

(2) The tax under sub-section (1) shall be paid by a person-in-charge or the driver of the motor vehicle, as the case may be, in the prescribed manner, into the Government Treasury or the State Bank of India or to the prescribed authority of the district through which the transport of goods is affected subject to the condition that such authority shall issue him a receipt, in the prescribed form, in token of having received the amount specified therein.”

5. In section 4 of the principal Act, for the existing provisos, the following provisos shall be substituted, namely:—

Amendment  
of section  
4.

“Provided that in the case of goods carriages or motor cabs, maxi cabs and scooter rickshaws, wherever an owner opts to pay the tax or tax and surcharge in lump-sum, the Government may accept a lump-sum in lieu of the tax or tax and surcharge, as the case may be, payable under sections 3 and 3-A, on freight or fare in the manner prescribed:

Provided further that in case of motor vehicles (including the stage carriages or contract carriages), other than those specified in the first proviso, in which the passengers are carried, wherever an owner opts to pay the tax and surcharge in lump-sum, the State Government may accept a lump-sum, in lieu of the tax and surcharge payable under sections 3 and 3-A, in the manner prescribed, taking into consideration the registered capacity of the vehicle and the distance to be covered by such motor vehicles under the permit issued for such vehicles.”.

Amendment  
of section  
10.

6. In section 10 of the principal Act, after the words “any of the provisions”, the words, figure and alphabet “,other than the provisions of section 3-B,” shall be added.

Substitution  
of section  
14-B.

7. For section 14-B of the principal Act, the following sections 14-B, 14-C and 14-D shall be substituted, namely :—

**“14-B. Establishment of check posts or barriers and inspection of goods in transit.** —(1) With a view to preventing or checking evasion of tax under this Act, the State Government may, by notification, direct the establishment of a check post or the erection of a barrier or both on such road or roads as may be notified.

(2) At every check post or barrier or at any other place when so required by an officer-in-charge of the check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, the person-in-charge or the driver of the motor vehicle, as the case may be, shall stop or cause to be stopped the motor vehicle, and keep it stationary as long as may reasonably be necessary, and allow the aforesaid officer to examine the contents in the motor vehicle by breaking open the package or packages, if necessary, and inspect all records relating to the goods transported which are in the possession of such person-in-charge or driver, who shall also furnish such other information as may be required by the aforesaid officer, and if considered necessary, such officer may also search the goods and the motor vehicle.

(3) The person-in-charge or the driver of the motor vehicle, as the case may be, shall keep with him the receipt in the prescribed form showing the tax and/or additional goods tax paid by him under sections 3 and 3-B in respect of the goods being transported by him and produce on demand such receipt before an officer-in-charge of a check post or barrier or any other officer, not below the rank of an Excise and Taxation Inspector, checking such motor vehicle at any other place.

(4) If the person-in-charge or the driver of motor vehicle, as the case may be, fails to produce the receipt as required under sub-section (3), the officer-in-charge of the check post or barrier or any other officer referred to in sub-section (3), as the case may be, shall recover the tax and/or the additional goods-tax, as the case may be, at the check post or barrier or at the place of inspection and issue him the receipt in the prescribed form.

(5) If the transport of the goods on which the tax and/or additional goods tax is payable under this Act, is being affected through the check post or the barrier falling first in the course of transit within the State, the person-in-charge or the driver of motor vehicle may pay the tax at such check post or the barrier and obtain a receipt, in the prescribed form, against such payment.

**14-C. *Penalties.*—(1) Whosoever,—**

- (a) contravenes or abets the contravention of any of the provisions of this Act or the rules made thereunder or any order or direction made under any such provision or rule; or
- (b) conceals the particulars of the transport of the goods or deliberately furnishes inaccurate particulars,

shall, on conviction, be liable to imprisonment of either description which may extend to six months or a fine which may extend to one thousand rupees or both.

(2) No Magistrate shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint in writing made by an officer or authority authorised by the Commissioner, in this behalf.

**14-D. *Composition of offences.*—(1)** The State Government may, by notification in the Official Gazette, authorise any officer, not below the rank of an Excise and Taxation Officer to compound the offences committed under this Act and rules made thereunder.

(2) The officer authorised under sub-section (1), may compound the offence committed under this Act by charging either a sum of rupees one thousand or double the amount of tax, surcharge, or additional goods tax, whichever is higher.

(3) On payment of the sum referred to in sub-section (2), no further criminal proceedings shall be taken or continued to be taken against the person concerned in respect of such offence.”

**8.** After section 21 of the principal Act, the following section 21-A shall be inserted, namely :—

Insertion of  
section  
21-A.

**“21-A. *Power to amend Schedule.*—(1)** The State Government may, subject to previous publication, by notification, add to or delete therefrom any goods specified in column (2) of the Schedule or amend the rate of additional goods tax specified in column (3) thereof and thereupon the said Schedule shall stand amended accordingly :

Provided that the rate of the additional goods tax shall not be increased at any one time by more than 50% of the rate specified in the Schedule.

(2) Every notification issued under sub-section (1) shall, as soon as may be, after it is issued, be laid on the Table of the Legislative Assembly.”

Amendment  
of section  
22.

9. In section 22 of the principal Act, in sub-section (2),—

(a) before the first proviso, the following proviso shall be inserted, namely :—

“Provided that the State Government may, for the purposes of section 3-B of this Act, make rules with retrospective effect so as to be effective from any day on or after 1st day of October, 1996 :”; and

(b) in the existing proviso for the word “Provided” the words “Provided further” shall be substituted.

Addition of Schedule. 10. At the end of the principal Act, the following Schedule shall be added, namely :—

### “SCHEDULE

[See sub-section (1) of section 3-B and section 21-A]

Sl. No.	Particulars of the goods on the transport of which additional goods tax is leviable	Rate of additional tax for trans- port of goods for every slab of 150 kilometers or part thereof
1	2	3
1.	All type of yarn (excluding woollen yarn).	Re. 1.00 per 10 kg. or part thereof.
2.	All type of conductors and alumini- num wire rods.	Re. 1.00 per 10 kg. or part thereof.
3.(a)	Bajri, sand and other minerals (ex- cluding Lime stone, Granite and Marble, Marble Chips and Pieces), and	Rs. 7.00 per ton.
(b)	Lime-stone	(i) From 1-10-96 to 31-12-1996: Rs. 7.00 per ton. (ii) From 1-1-1997 : Rs. 25.00 per ton.
4.	Bricks	Rs. 30.00 per thousand
5.	Brick bats	Rs. 15.00 per ton.
6.	Carpets of all types	Rs. 10.00 per 10 kg. or part thereof.
7.	Cement and Clinker	Rs. 60.00 per ton.
8.	Forest produce :	
	(a) Timber (Sawn, Hawkries, Dim- dimas, Logs, Ballies and Rough Axed of all sizes).	Rs. 45.00 per cum.
	(b) Khar wood (including roots or in any other form).	Rs. 60.00 per quintal

1	2	3
	(c) Fuel wood and chil pulp wood	Rs. 10.00 per quintal
	(d) Other Forest Produce :	
	(i) Bhabar grass	Rs. 5.00 per quintal
	(ii) Bamboo, Barberies, Emblica officianale (Amla fruit) and resin.	Rs. 2.00 per 10 kg. or part thereof.
	(iii) Dicroidium, Saussurea lappa (Kuth), Reetha, Terminalia Chebula (Harar fruit) and Terminalia belerica (Behera fruit).	Rs. 4.00 per 10 kg. or part thereof.
	(iv) Centiana Karru (Kaur), Juri-nea Macroprepbla (Dhoop) and Picrothiza Karrosa (Kaur, Karu).	Rs. 5.00 per 10 kg. or part thereof.
	(v) Juglansregia (Akhrot bark and fruit), Violserpens Violaodorata (Banafsha), Chilgoza and Seeds of all forest species like Deodar, Kail, Chil and broad leaved species.	Rs. 10.00 per 10 kg. or part thereof.
	(vi) Carum Carvi (Kala-zeera) and Katha.	Rs. 30.00 per 10 kg. or part thereof.
	(vii) Rauwelfia serpentina (Rauwolfia).	Rs. 75.00 per 10 kg. or part thereof.
	(viii) Merchella esculenta (Guchhie)	Rs. 30.00 per 10 kg. or part thereof.
9.	Fruits (excluding dry fruits not otherwise specified).	50 paise per 10 kg. or part thereof.
10.	(a) Granite and Marble including Marble Chips and pieces.	75 paise per 10 kg. or part thereof.
	(b) Lime stone-chips	7 paise per 10 kg. or part thereof.
11.	Prepared explosives, safety fuses, detonating fuses, detonating caps, detonators and propellant powder.	Rs. 5.00 per 10 kg. or part thereof.
12.	Vegetables including potatoes	25 paise per 10 kg. or part thereof.

*Explanation.*—“For the purposes of this Schedule,—(a) ‘Timber’ means all wood whether cut up or fashioned or hollowed out for any purpose or not but excluding fuel wood, and

(b) ‘Conductor’ means any wire use in transmission of electric energy or any other form of power.”.

Repeal of  
Ordinance  
No. 3 of  
1996 and  
savings.

11. (1) The Himachal Pradesh Passengers and Goods Taxation (Amendment) Ordinance, 1996 (3 of 1996) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the repealed Ordinance, shall be deemed to have been done or taken under the corresponding provisions of this Act, as if the provisions of this Act were in force at the time when such thing was done or such action was taken.